AFFIRMATION OF SERVICE

Elizabeth A. Forman, an attorney admitted to practice in the State of New York and an Assistant Attorney General in the office of Andrew M. Cuomo, Attorney General of the State of New York, attorney for defendant New York State Department of Taxation and Finance, declares the following under penalty of perjury pursuant to 28 U.S.C. § 1746.

On July 24, 2007, she served the annexed **CERTIFICATION PURSUANT TO INDIVIDUAL RULE III C** upon the following, by depositing a true copy thereof, properly enclosed in a sealed, postpaid wrapper, in a post office box at 120 Broadway, New York, New York, a depository under the exclusive care and custody of the United States Post Office Department, directed to the said parties at the addresses theretofore designated for that purpose, as follows:

Tim Pastore, Esq.
DUVAL & STOCHENFELD
42 East 42nd Street
New York, NY 10017
Elliot Schaeffer, Esq.
SCHAEFFER & KRONGOLD, LLP
450 7th Ave., Suite 1400
New York, NY 10123

Dated: New York, New York July 24, 2007

<u>/s/</u>

Elizabeth A. Forman